

ABSTRACT OF THE DISCLOSURE

A method and apparatus for generating data to support fuel tax rebates. A first step involves providing at least one computing device containing geographic data regarding
5 highways. A second step involves equipping a motor vehicle that consumes fuel with a positioning system for generating positioning data as to the latitude and longitude of the vehicle. A third step involves providing fuel consumption data and positioning data to the at least one computing
10 device. By comparing the positioning data with the geographic data regarding highways, it can be determined when fuel is being consumed off-highway for which a tax fuel rebate can be claimed and an accurate record can be maintained of such off-highway use.